



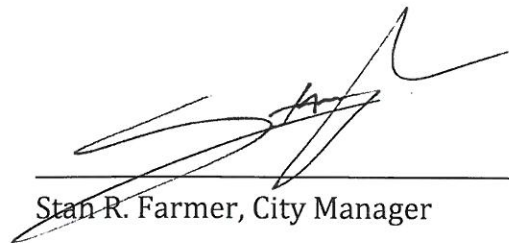
# CITY OF HORSESHOE BAY



August 13, 2015

I, Stan R. Farmer, City Manager and Budget Officer of the City of Horseshoe Bay, do hereby certify that on this date, August 13, 2015, I filed the Proposed Budget for Fiscal Year 2016 in the Office of the City Secretary in compliance with Section 102.005 of the Local Government Code.

The Proposed Budget for Fiscal Year 2016 is available for public inspection.

  
\_\_\_\_\_  
Stan R. Farmer, City Manager

Date: 8/13/15

**Attest:**

  
\_\_\_\_\_  
Teresa L. Moore, City Secretary



This budget will raise more total property taxes than last year's budget by \$148,750 which is a 3.69% increase, and of that amount \$63,835 is tax revenue to be raised from new property added to the tax roll this year.

### Notice of Public Hearing on Proposed Budget

Notice is hereby given that the Horseshoe Bay City Council will conduct a public hearing on the Proposed Budget for fiscal year October 1, 2015 through September 30, 2016. The meeting will be held on Tuesday, September 15, 2015 at 3:00 p.m. in the City Council Chambers, #1 Community Drive, Horseshoe Bay, Texas. This budget will raise more total property taxes than last year's budget by \$148,750 which is a 3.69% increase, and of that amount \$63,835 is tax revenue to be raised from new property added to the tax roll this year. The Proposed Budget is available for inspection at City Hall, #1 Community Drive and is also posted on the City's website at [www.horseshoe-bay-tx.gov](http://www.horseshoe-bay-tx.gov). The public is encouraged to attend the hearing and comment on the Proposed Budget.

# CITY OF HORSESHOE BAY

## FY 2016 PROPOSED BUDGET SUMMARY

### GENERAL FUND

<u>REVENUE</u>	FY 2015 PROJECTED ACTUALS	FY 2016 PROPOSED BUDGET
TOTAL REVENUE	6,671,000	6,792,250
<u>EXPENDITURES</u>		
Administration	1,739,750	1,846,500
Fire	1,637,500	1,734,750
Police	1,781,750	1,805,250
Animal Control	149,750	167,500
Development Services	317,250	326,500
Streets Maintenance	222,250	230,000
Mowing & Clearing	578,000	628,000
Capital Program	32,000	35,000
TOTAL EXPENDITURES	6,458,250	6,773,500
REVENUES OVER EXPENDITURES	212,750	18,750

### UTILITY FUND

<u>REVENUE</u>	FY 2015 PROJECTED ACTUALS	FY 2016 PROPOSED BUDGET
TOTAL REVENUE	6,067,000	6,307,500
<u>EXPENDITURES</u>		
Administration	1,990,250	1,982,250
Water Production	824,500	857,250
Water Distribution	644,750	677,750
Wastewater Treatment	288,250	305,750
Wastewater Collection	823,500	852,500
Solid Waste	615,000	630,750
Debt Service - Principal	490,000	640,000
Capital Program	500,000	660,000
Major Projects	300,000	2,800,000
TOTAL EXPENDITURES	6,476,250	9,406,250
REVENUES OVER EXPENDITURES	(409,250)	(3,098,750)

**STREET IMPROVEMENTS CAPITAL PROJECT FUND**

<b><u>REVENUE</u></b>	<b>FY 2015 PROJECTED ACTUALS</b>	<b>FY 2016 PROPOSED BUDGET</b>
Beginning Fund Balance	5,207,000	-
Interest on Investments	<u>500</u>	<u>250</u>
<b>TOTAL REVENUE</b>	5,207,500	250
<b><u>EXPENDITURES</u></b>		
Project Management	106,250	110,250
Capital Program	<u>3,692,250</u>	<u>2,406,000</u>
<b>TOTAL EXPENDITURES</b>	3,798,500	2,516,250
<b>REVENUES OVER EXPENDITURES</b>	1,409,000	(2,516,000)

**HORSESHOE CREEK TRAIL PARK CAPITAL PROJECT FUND**

<b><u>REVENUE</u></b>	<b>FY 2015 PROJECTED ACTUALS</b>	<b>FY 2016 PROPOSED BUDGET</b>
TP&W Trail Grant	-	110,250
Transfer In From General Fund	<u>-</u>	<u>27,750</u>
<b>TOTAL REVENUE</b>	-	138,000
<b><u>EXPENDITURES</u></b>		
Capital Program	<u>-</u>	<u>138,000</u>
<b>TOTAL EXPENDITURES</b>	-	138,000
<b>REVENUES OVER EXPENDITURES</b>	-	-

**STREET SIGN FUND**

<b><u>REVENUE</u></b>	<b>FY 2015 PROJECTED ACTUALS</b>	<b>FY 2016 PROPOSED BUDGET</b>
Beginning Fund Balance	200,000	-
Transfer In From General Fund	<u>-</u>	<u>-</u>
<b>TOTAL REVENUE</b>	200,000	-
<b><u>EXPENDITURES</u></b>		
Street Sign Replacement	<u>200,000</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>200,000</u>	<u>-</u>
<b>REVENUES OVER EXPENDITURES</b>	-	-

**DEBT SERVICE FUND**

<b><u>REVENUE</u></b>	<b>FY 2015 PROJECTED ACTUALS</b>	<b>FY 2016 PROPOSED BUDGET</b>
<b>TOTAL REVENUE</b>	720,500	724,900
<b><u>EXPENDITURES</u></b>		
Debt Service Interest - Series 2011	160,000	154,750
Debt Service Principal -Series 2011	265,000	270,000
Debt Service Interest - Series 2014	180,250	155,000
Debt Service Principal -Series 2014	<u>115,000</u>	<u>145,000</u>
<b>TOTAL EXPENDITURES</b>	720,250	724,750
<b>REVENUES OVER EXPENDITURES</b>	250	150

**CITY OF HORSESHOE BAY**

**GENERAL FUND**

**PROPOSED BUDGET SUMMARY**

**FISCAL YEAR 2015 - 2016**

BEGINNING UNRESTRICTED FUND BALANCE	3,962,500
REVENUES:	
Ad Valorem Taxes	3,707,500
Ad Valorem Taxes - Penalty & Interest/Other	22,000
Sales Tax	772,500
PEC Franchise Tax	180,000
Mixed Beverage Tax	45,000
Administration	544,500
Fire	242,500
Emergency Service District	9,000
Police	2,750
Development Services	91,500
Street Maintenance	676,500
Mowing & Clearing	486,000
Municipal Court	10,000
Interest From Investments	2,500
TOTAL REVENUES	<u>6,792,250</u>
TOTAL FUNDS AVAILABLE	<u>10,754,750</u>
EXPENDITURES:	
Operating Expenditures:	
Administration	1,846,500
Fire	1,734,750
Police	1,805,250
Animal Control	167,500
Development Services	326,500
Street Maintenance	230,000
Mowing & Clearing	628,000
Capital Expenditures	35,000
TOTAL EXPENDITURES	<u>6,773,500</u>
ENDING UNRESTRICTED FUND BALANCE	<u><u>3,981,250</u></u>

**CITY OF HORSESHOE BAY**

**GENERAL FUND PROPOSED CAPITAL EXPENDITURES  
FISCAL YEAR 2015 - 2016**

1000	ADMINISTRATION	
50959	Dev Services Plotter Printer	10,000
	GENERAL EQUIPMENT REPLACEMENT	<u>25,000</u>
<b>TOTAL FY2016 CAPITAL EXPENDITURES</b>		<u><u>35,000</u></u>



# CITY OF HORSESHOE BAY

## GENERAL FUND PROPOSED BUDGET

From 10/1/2015 To 9/30/2016

Account Code	Account Title	FY 2015 Projected Actuals	FY 2016 Proposed Budget
<b>OPERATING REVENUE</b>			
1000	ADMINISTRATION		
40170	Administrative Fees	481,750	493,750
40180	Other Income	11,750	10,000
40185	Other Income-Permits	250	250
40193	Municipal Court Revenue	11,000	10,000
40194	Traffic Fines	42,000	40,000
Total 1000	ADMINISTRATION	546,750	554,000
5000	FIRE		
40180	Other Income	3,000	2,500
40186	Other Income-Pub/Sfty Donation	5,000	5,000
40506	Fire Fighting Services	232,500	235,000
Total 5000	FIRE	240,500	242,500
6000	EMERGENCY SERVICE DISTRICT		
40191	Llano Co. ESD #1 - Rent	9,000	9,000
Total 6000	EMERGENCY SERVICE DISTRICT	9,000	9,000
7000	TAX		
40160	Property Tax Collected (M & O)	3,573,500	3,707,500
40162	Penalty & Interest (M & O)	21,500	22,000
40163	Mixed Beverage Tax	45,000	45,000
40165	Sales Tax	750,000	772,500
40166	PEC Franchise Tax	180,000	180,000
40180	Other Income	750	500
Total 7000	TAX	4,570,750	4,727,500
8000	POLICE		
40180	Other Income	250	250
40186	Other Income-Pub/Sfty Donation	2,500	2,500
Total 8000	POLICE	2,750	2,750

# CITY OF HORSESHOE BAY

## GENERAL FUND PROPOSED BUDGET

From 10/1/2015 To 9/30/2016

Account Code	Account Title	FY 2015 Projected Actuals	FY 2016 Proposed Budget
9500	DEVELOPMENT SERVICES		
40180	Other Income	3,500	3,500
40183	Building Permit Fees	80,250	85,000
40184	Plat Fees	2,000	2,000
40192	Zoning Fees	1,000	1,000
Total 9500	DEVELOPMENT SERVICES	86,750	91,500
9600	STREET MAINTENANCE		
40165	Sales Tax	130,000	134,000
40207	Pecan Creek Association	3,750	3,750
40208	Applehead POA	5,750	5,750
40209	Applehead Island POA	1,000	1,000
40210	HSB POA	580,000	500,000
40211	Cable Franchise Fees	30,500	32,000
Total 9600	STREET MAINTENANCE	751,000	676,500
9800	MOWING & CLEARING		
40215	Mowing	461,000	461,000
40216	Clearing	-	25,000
		461,000	486,000
9999	INTEREST INCOME		
40220	Interest on Investments	2,500	2,500
Total 9999	INTEREST INCOME	2,500	2,500
<b>TOTAL OPERATING REVENUE</b>		<b>6,671,000</b>	<b>6,792,250</b>

# CITY OF HORSESHOE BAY

## GENERAL FUND PROPOSED BUDGET From 10/1/2015 To 9/30/2016

Account Code	Account Title	FY 2015 Projected Actuals	FY 2016 Proposed Budget
<b>OPERATING EXPENDITURES</b>			
1000	ADMINISTRATION		
50410	Salaries & Wages	465,000	472,250
50411	Overtime	32,000	37,500
50415	Employers FICA Expense	38,000	39,000
50420	Group Insurance Premiums	62,250	69,750
50430	Pension Plan I	30,000	30,750
50432	Pension Plan II	21,000	21,750
50435	Employers Unemployment Expense	5,000	10,000
50500	Accounting & Auditing Expense	13,500	16,500
50505	Professional Services	14,000	14,000
50506	Election Contracts	3,000	5,500
50509	Appraisal/Tax - Burnet	10,750	11,000
50510	Appraisal/Tax - Llano	88,000	89,500
50545	Maintenance Contracts	27,000	30,000
50564	Codification	4,500	5,000
50565	City Council Expense	1,000	4,000
50567	Technology Initiative	9,750	1,000
50568	Advisory Committees	-	10,000
50570	Dispatch Expense	76,000	76,000
50575	Dues, Fees, & Subscriptions	9,000	8,000
50585	Electricity	39,000	40,000
50593	Travel, Training, Schools	7,000	7,500
50595	Fuel & Lubricants	250	500
50596	Employee Awards Program	1,000	1,000
50610	Property & Liability Ins.	80,750	82,000
50611	Workers' Comp Insurance	84,000	84,000
50620	Legal Expense	65,000	50,000
50621	Contingency	86,000	125,000
50625	Fireworks	10,000	10,000
50630	M & R - Building	20,000	20,000
50650	M & R - Grounds	6,000	7,500
50685	M & R - Vehicles	2,000	2,000
50753	Merchant Fee - CC	5,500	5,500
50765	Other Expense	4,000	5,000
50775	Postage	10,000	12,500
50780	Printing & Office Supplies	25,000	25,000
50810	Communications	39,000	40,000
50826	Municipal Court	27,500	27,500
50827	Contributions	10,000	10,000
50866	Tree Removal	50,000	50,000
50868	Martin Park	250	5,000
	Transfer Out To Operating Reserve Fund	257,750	-
	Transfer Out To Debt Service Fund		252,250
50869	Transfer Out To Horseshoe Creek Trail Fund	-	27,750
50870	Fox House Park	-	5,000
Total 1000	ADMINISTRATION	1,739,750	1,846,500

# CITY OF HORSESHOE BAY

## GENERAL FUND PROPOSED BUDGET

From 10/1/2015 To 9/30/2016

Account		FY 2015	FY 2016
Code	Account Title	Projected	Proposed
		Actuals	Budget
5000	FIRE		
50410	Salaries & Wages	1,028,750	1,045,000
50411	Overtime	39,000	40,000
50412	Salaries - P/T Firefighters	11,000	30,250
50415	Employers FICA Expense	82,250	85,000
50420	Group Insurance Premiums	179,750	201,500
50430	Pension Plan I	69,000	72,500
50432	Pension Plan II	47,250	44,500
50505	Professional Services	8,000	8,000
50545	Maintenance Contracts	7,000	7,250
50548	Contract Services	4,000	5,250
50575	Dues, Fees, & Subscriptions	6,500	7,000
50592	Equipment & Supplies	24,000	33,500
50593	Travel, Training, Schools	25,000	32,000
50594	Fire Protection Gear	15,000	17,500
50595	Fuel & Lubricants	15,000	22,500
50640	M & R - Equipment	16,000	17,500
50685	M & R - Vehicles	27,750	30,000
50765	Other Expense	11,000	11,500
50775	Postage	250	250
50780	Printing & Office Supplies	2,000	2,250
50800	Safety Equipment & Supplies	4,000	4,000
50829	Public Safety Donations	5,000	5,000
50830	Uniforms	10,000	12,500
Total 5000	FIRE	1,637,500	1,734,750
8000	POLICE		
50410	Salaries & Wages	1,171,000	1,191,500
50411	Overtime	40,000	18,000
50415	Employers FICA Expense	91,750	92,500
50420	Group Insurance Premiums	193,500	216,750
50430	Pension Plan I	77,500	76,000
50432	Pension Plan II	54,250	52,750
50548	Contract Services	10,000	10,000
50575	Dues, Fees, & Subscriptions	7,000	8,000
50592	Equipment & Supplies	6,000	6,000
50593	Travel, Training, Schools	6,000	6,000
50595	Fuel & Lubricants	60,000	67,500
50615	Investigation Contingency	4,500	4,500
50616	Jail Expense	500	500
50640	M & R - Equipment	2,500	2,500
50685	M & R - Vehicles	20,000	20,000
50686	M & R - Weapons	6,000	6,000
50760	Medical	1,000	1,000
50761	N.E.T. - Funding	5,000	-
50765	Other Expense	4,000	4,000
50775	Postage	250	250
50780	Printing & Office Supplies	3,500	3,500
50800	Safety Equipment & Supplies	2,500	2,500
50829	Public Safety Donations	5,000	5,000
50830	Uniforms	10,000	10,500
Total 8000	POLICE	1,781,750	1,805,250

# CITY OF HORSESHOE BAY

## GENERAL FUND PROPOSED BUDGET

From 10/1/2015 To 9/30/2016

Account Code	Account Title	FY 2015 Projected Actuals	FY 2016 Proposed Budget
9000	ANIMAL CONTROL		
50410	Salaries & Wages	38,750	40,000
50411	Overtime	3,000	5,000
50415	Employers FICA Expense	3,250	3,500
50420	Group Insurance Premiums	7,500	8,250
50430	Pension Plan I	2,750	2,750
50432	Pension Plan II	1,750	1,750
50502	Animal Shelter	3,250	5,000
50592	Equipment & Supplies	500	500
50593	Travel, Training, Schools	500	500
50595	Fuel & Lubricants	5,500	7,000
50685	M & R - Vehicles	2,500	2,500
50765	Other Expense	500	250
50830	Uniforms	500	500
50862	Deer Management	79,500	90,000
Total 9000	ANIMAL CONTROL	149,750	167,500
9500	DEVELOPMENT SERVICES		
50410	Salaries & Wages	149,250	154,750
50411	Overtime	1,500	1,500
50415	Employers FICA Expense	11,750	12,000
50420	Group Insurance Premiums	39,750	44,500
50430	Pension Plan I	10,750	10,750
50432	Pension Plan II	7,750	6,750
50505	Professional Services	70,000	75,000
50545	Maintenance Contracts	4,000	5,000
50575	Dues, Fees, & Subscriptions	5,000	2,500
50592	Equipment & Supplies	5,000	3,000
50593	Travel, Training, Schools	3,000	3,000
50595	Fuel & Lubricants	200	500
50685	M & R - Vehicles	300	500
50753	Merchant Fee - CC	1,000	1,500
50765	Other Expense	2,500	2,000
50777	Advertisements/Notices	700	500
50780	Printing & Office Supplies	4,000	2,000
50830	Uniforms	800	750
Total 9500	DEVELOPMENT SERVICES	317,250	326,500

# CITY OF HORSESHOE BAY

## GENERAL FUND PROPOSED BUDGET

From 10/1/2015 To 9/30/2016

Account Code	Account Title	FY 2015 Projected Actuals	FY 2016 Proposed Budget
9600	STREETS MAINTENANCE		
50590	Engineering Fees	-	5,000
50854	Street Patching Contract	45,000	45,000
50855	Street Patching Materials	25,000	25,000
50856	Drainage	25,000	15,000
50857	Traffic Signs Contract	15,000	15,000
50858	Traffic Signs Materials	3,000	5,000
50859	Litter Control Contract	19,250	20,000
50865	ROW Maintenance	90,000	100,000
Total 9600	STREETS MAINTENANCE	222,250	230,000
9800	MOWING & CLEARING		
50863	Lot Mowing	578,000	578,000
50864	Lot Clearing	-	50,000
Total 9800	MOWING & CLEARING	578,000	628,000
<b>TOTAL OPERATING EXPENDITURES</b>		<u>6,426,250</u>	<u>6,738,500</u>
<b>FY 2015 CAPITAL OUTLAY</b>		32,000	-
<b>FY 2016 CAPITAL OUTLAY</b>			
1000	ADMINISTRATION		
50959	Dev Services Plotter Printer		10,000
GENERAL EQUIPMENT REPLACEMENT			<u>25,000</u>
<b>TOTAL FY 2016 CAPITAL</b>			35,000
<b>TOTAL EXPENDITURES</b>		<u>6,458,250</u>	<u>6,773,500</u>
<b>REVENUE OVER EXPENDITURES</b>		<u>212,750</u>	<u>18,750</u>

**CITY OF HORSESHOE BAY**  
**UTILITY FUND**  
**PROPOSED BUDGET SUMMARY**  
**FISCAL YEAR 2015 - 2016**

BEGINNING NET ASSETS	19,132,750
REVENUES:	
Operating Revenues:	
Water Production & Distribution	3,217,000
Wastewater Treatment & Collection	2,279,500
Solid Waste - Collection	805,750
Standby Fees	1,500
Interest From Investments	3,750
TOTAL REVENUES	<u>6,307,500</u>
TOTAL NET ASSETS	<u>25,440,250</u>
EXPENSES:	
Operating Expenses:	
Administration	1,982,250
Water Production & Distribution	1,535,000
Wastewater Treatment & Collection	1,158,250
Solid Waste	630,750
Total Operating Expenses	<u>5,306,250</u>
Depreciation	<u>1,500,000</u>
TOTAL EXPENSES	<u>6,806,250</u>
ENDING NET ASSETS	<u>18,634,000</u>
TOTAL OPERATING REVENUES	6,307,500
TOTAL OPERATING EXPENSES	<u>5,306,250</u>
EXCESS REVENUES OVER EXPENSES	<u>1,001,250</u>
ADDITIONAL EXPENDITURES	
Capital	660,000
Major Projects	2,800,000
Debt Service - Principal	640,000
TOTAL ADDITIONAL EXPENDITURES	<u>4,100,000</u>
NET CASH FLOW	<u>(3,098,750)</u>

**CITY OF HORSESHOE BAY**

**UTILITY FUND PROPOSED CAPITAL EXPENDITURES  
FISCAL YEAR 2015 - 2016**

**FY 2016 CAPITAL EXPENDITURES**

South Lift Station Rehab	85,000
Replace Units 85 & 78 Service Trucks	65,000
Wastewater Mainline Extensions	150,000
Water Meter Test Bench	25,000
Pave Slick Rock	20,000
Vehicle Lift	5,000
Water Meter Replacement Program	210,000
Emergency Equipment Replacement	50,000
Mainline Creek Crossings - Engineering design	<u>50,000</u>

SUBTOTAL CAPITAL EXPENDITURES	660,000
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**FY 2016 MAJOR PROJECTS EXPENDITURES**

West Water Plant Expansion -	
Engineering	300,000
Construction	<u>2,500,000</u>

SUBTOTAL MAJOR PROJECTS EXPENDITURES	2,800,000
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<b>TOTAL FY 2016 CAPITAL EXPENDITURES</b>	<u><b>3,460,000</b></u>
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# CITY OF HORSESHOE BAY

## UTILITY FUND PROPOSED BUDGET

From 10/1/2015 To 9/30/2016

Account Code	Account Title	FY 2015 Projected Actuals	FY 2016 Proposed Budget
<b>OPERATING REVENUE</b>			
1001	WATER - PRODUCTION		
40110	Water District Service Fees	2,707,500	2,874,000
40111	Water Non-District Service Fee	225,000	244,500
40112	Water Tap Connection Fees	62,500	62,000
40115	Reconnection Fees	10,250	11,000
40116	Temporary Meter Fees	1,000	1,000
40117	Water & Sewer P & I Service	11,000	11,000
40175	Insurance Proceeds	16,000	-
40178	Other Income - Leases	7,500	7,500
40180	Other Income	46,750	5,000
40185	Other Income-Permits	1,000	1,000
Total 1001	WATER - PRODUCTION	3,088,500	3,217,000
2001	WASTEWATER - TREATMENT		
40117	Water & Sewer P & I Service	14,500	14,500
40120	Sewer Customer Service Fees	1,815,750	1,916,500
40122	Sewer Tap Connection Fees	40,000	40,000
40124	Sewer Service - Cottonwood Shores	122,000	122,000
40125	Sewer Service - LCMUD#1	53,000	53,000
40127	Grinder Sales	126,000	130,000
40180	Other Income	3,500	3,500
Total 2001	WASTEWATER - TREATMENT	2,174,750	2,279,500
3001	SOLID WASTE - RECYCLING		
40126	Brush Disposal	16,500	16,500
40130	Garbage Fees - Commercial	133,750	135,000
40135	Garbage Fees - Residential	648,000	654,000
40180	Other Income	250	250
Total 3001	SOLID WASTE - RECYCLING	798,500	805,750
4000	STANDBY		
40140	Standby Customer Service Fees	750	1,000
40142	Penalty & Interest - Standby	750	500
Total 4000	STANDBY	1,500	1,500
9999	INTEREST INCOME		
40220	Interest on Investments	3,750	3,750
Total 9999	INTEREST INCOME	3,750	3,750
<b>TOTAL OPERATING REVENUE</b>		<b>6,067,000</b>	<b>6,307,500</b>

# CITY OF HORSESHOE BAY

## UTILITY FUND PROPOSED BUDGET

From 10/1/2015 To 9/30/2016

		FY 2015	FY 2016
Account Code	Account Title	Projected Actuals	Proposed Budget
OPERATING EXPENSE			
1000	ADMINISTRATION		
50410	Salaries & Wages	236,250	245,000
50411	Overtime	3,250	3,000
50415	Employers FICA Expense	18,500	19,000
50420	Group Insurance Premiums	38,000	42,500
50430	Pension Plan I	14,250	14,750
50432	Pension Plan II	10,500	11,000
50505	Professional Services	25,500	50,000
50512	Utility Billing	25,000	25,500
50516	Debt Service - Interest Series 2007	219,500	206,500
50517	Bond Issuance Cost - Series 2007	3,500	3,500
50518	Debt Service Interest-Series 2011	101,500	98,250
50519	Bond Issuance Cost - Series 2011	9,000	9,000
50520	Debt Service Interest-Series 2014	158,750	136,750
50545	Maintenance Contracts	44,750	45,000
50575	Dues, Fees, & Subscriptions	16,000	16,000
50581	Electricity/Recycle Center	1,250	1,250
50582	Electricity/WW Treatment Plant	153,000	155,000
50583	Electricity/West WTP	52,000	58,000
50585	Electricity/Field Maintenance Facilities	5,750	6,500
50586	Electricity / CWTP	133,750	135,000
50590	Engineering Fees	45,000	50,000
50593	Travel, Training, Schools	20,500	22,000
50596	Employee Awards Program	1,000	1,000
50630	M & R - Building	19,500	14,000
50650	M & R - Grounds	54,250	20,000
50753	Merchant Fee - CC	37,500	38,000
50765	Other Expense	4,000	4,000
50775	Postage	500	500
50780	Printing & Office Supplies	15,750	15,500
50810	Communications	38,500	40,000
50825	Uncollectable Accounts	1,000	1,000
50830	Uniforms	1,000	1,000
50840	Administrative Fees	481,750	493,750
Total 1000	ADMINISTRATION	1,990,250	1,982,250

# CITY OF HORSESHOE BAY

## UTILITY FUND PROPOSED BUDGET From 10/1/2015 To 9/30/2016

Account Code	Account Title	FY 2015 Projected Actuals	FY 2016 Proposed Budget
1001	WATER - PRODUCTION		
50400	Salaries Water	183,250	189,500
50411	Overtime	18,500	20,000
50415	Employers FICA Expense	15,500	16,000
50420	Group Insurance Premiums	54,750	61,500
50430	Pension Plan I	11,750	12,000
50432	Pension Plan II	9,250	9,250
50535	Bulk Water Purchases	335,000	345,000
50540	Chemicals / Water	74,000	75,000
50548	Contract Services	3,000	3,000
50555	Lab Expense	14,500	15,500
50592	Equipment & Supplies	5,500	4,000
50595	Fuel & Lubricants	9,250	11,000
50640	M & R - Equipment	5,500	5,500
50675	M & R - Plant	68,500	75,000
50685	M & R - Vehicles	3,250	3,500
50765	Other Expense	1,500	1,500
50785	Rent / Lease	2,000	2,000
50800	Safety Equipment & Supplies	5,500	4,500
50830	Uniforms	4,000	3,500
Total 1001	WATER - PRODUCTION	824,500	857,250
1002	WATER - DISTRIBUTION		
50400	Salaries Water	282,500	297,250
50411	Overtime	28,250	30,500
50415	Employers FICA Expense	23,750	25,000
50420	Group Insurance Premiums	72,250	80,750
50430	Pension Plan I	17,500	17,500
50432	Pension Plan II	11,000	11,000
50548	Contract Services	8,000	8,000
50550	Contract Serv-Leak Detect/GPS	14,500	15,000
50592	Equipment & Supplies	20,000	20,000
50595	Fuel & Lubricants	15,000	16,000
50640	M & R - Equipment	10,250	10,500
50685	M & R - Vehicles	8,000	8,000
50725	M & R Materials - Line	46,750	47,000
50726	Street Repair - Paving	31,250	35,000
50730	M & R Materials - WT Tap	16,250	16,000
50755	Meter Expense - New Svc	27,250	27,000
50765	Other Expense	2,000	2,000
50785	Rent / Lease	2,000	2,000
50800	Safety Equipment & Supplies	4,250	4,750
50830	Uniforms	4,000	4,500
Total 1002	WATER - DISTRIBUTION	644,750	677,750

# CITY OF HORSESHOE BAY

## UTILITY FUND PROPOSED BUDGET From 10/1/2015 To 9/30/2016

Account Code	Account Title	FY 2015 Projected Actuals	FY 2016 Proposed Budget
2001	WASTEWATER - TREATMENT		
50406	Salaries Sewer	122,250	126,250
50411	Overtime	12,250	13,000
50415	Employers FICA Expense	10,250	10,750
50420	Group Insurance Premiums	36,500	41,000
50430	Pension Plan I	7,750	8,000
50432	Pension Plan II	6,250	6,250
50543	Chemicals / WW Treatment	12,250	12,000
50548	Contract Services	3,500	3,500
50555	Lab Expense	12,500	13,000
50592	Equipment & Supplies	3,500	3,500
50595	Fuel & Lubricants	8,500	9,000
50640	M & R - Equipment	1,500	4,500
50675	M & R - Plant	28,000	30,000
50685	M & R - Vehicles	2,500	3,000
50742	Bio Solids - Compost	12,000	12,000
50765	Other Expense	1,250	1,000
50785	Rent / Lease	2,000	2,000
50800	Safety Equipment & Supplies	2,000	3,500
50830	Uniforms	3,500	3,500
Total 2001	WASTEWATER - TREATMENT	288,250	305,750
2002	WASTEWATER - COLLECTION		
50406	Salaries Sewer	282,500	297,250
50411	Overtime	28,250	30,000
50415	Employers FICA Expense	23,750	25,000
50420	Group Insurance Premiums	72,250	80,750
50430	Pension Plan I	17,500	17,500
50432	Pension Plan II	11,000	11,000
50542	Chemicals/Collection System	13,750	14,000
50548	Contract Services	8,000	8,000
50550	Contract Serv-Leak Detect/GPS	13,500	15,000
50592	Equipment & Supplies	20,750	21,000
50595	Fuel & Lubricants	14,500	15,000
50640	M & R - Equipment	10,500	10,500
50645	M & R - Grinder Pump	121,000	110,000
50646	M & R - Grinders Sold	69,000	72,000
50670	M & R - Lift Station	21,000	22,000
50685	M & R - Vehicles	7,500	8,000
50715	M & R Materials - GP Tap	9,000	10,000
50725	M & R Materials - Line	35,500	37,000
50726	Street Repair - Paving	31,250	35,000
50765	Other Expense	2,500	2,500
50785	Rent / Lease	2,000	2,000
50800	Safety Equipment & Supplies	4,000	4,500
50830	Uniforms	4,500	4,500
Total 2002	WASTEWATER - COLLECTION	823,500	852,500

# CITY OF HORSESHOE BAY

## UTILITY FUND PROPOSED BUDGET From 10/1/2015 To 9/30/2016

Account Code	Account Title	FY 2015 Projected Actuals	FY 2016 Proposed Budget
3001	SOLID WASTE - RECYCLING		
50409	Salaries - Monitor	47,500	49,000
50411	Overtime	750	1,000
50415	Employers FICA Expense	3,750	3,750
50420	Group Insurance Premiums	11,750	13,000
50430	Pension Plan I	2,750	2,750
50432	Pension Plan II	1,750	750
50599	Compactor Service	13,750	12,000
50600	Garbage Service - Commercial	111,500	112,500
50605	Garbage Service - Residential	395,500	400,000
50606	Recycling Service	15,750	15,000
50676	M & R Brush Site	5,250	16,000
50785	Rent / Lease	5,000	5,000
Total 3001	SOLID WASTE - RECYCLING	615,000	630,750
<b>TOTAL OPERATING EXPENSE</b>		5,186,250	5,306,250
<b>REVENUE OVER EXPENSE</b>		880,750	1,001,250
<b>ADDITIONAL EXPENDITURES</b>			
<b>FY 2015 CAPITAL EXPENDITURES</b>		500,000	
<b>FY 2015 CAPITAL EXPENDITURES - MAJOR PROJECTS</b>		300,000	
<b>FY 2016 CAPITAL EXPENDITURES</b>			
	South Lift Station Rehab		85,000
	Replace Units 85 & 78 Service Trucks		65,000
	Wastewater Mainline Extensions		150,000
	Water Meter Test Bench		25,000
	Pave Slick Rock		20,000
	Vehicle Lift		5,000
	Water Meter Replacement Program		210,000
	Emergency Equipment Replacement		50,000
	Mainline Creek Crossings - Engineering design		50,000
	<b>SUBTOTAL CAPITAL EXPENDITURES</b>		660,000

# CITY OF HORSESHOE BAY

## UTILITY FUND PROPOSED BUDGET From 10/1/2015 To 9/30/2016

Account Code	Account Title	FY 2015 Projected Actuals	FY 2016 Proposed Budget
<b>FY 2016 MAJOR PROJECTS EXPENDITURES</b>			
	West Water Plant Expansion -		
	Engineering		300,000
	Construction		<u>2,500,000</u>
	<b>SUBTOTAL MAJOR CAPITAL EXPENDITURES</b>		2,800,000
	<b>TOTAL FY 2016 CAPITAL EXPENDITURES</b>		3,460,000
	<b>DEBT SERVICE - PRINCIPAL SERIES 2007</b>	325,000	340,000
	<b>DEBT SERVICE - PRINCIPAL SERIES 2011</b>	165,000	170,000
	<b>DEBT SERVICE - PRINCIPAL SERIES 2014</b>	105,000	130,000
	<b>TOTAL ADDITIONAL EXPENDITURES</b>	<u>1,395,000</u>	<u>4,100,000</u>
	<b>NET CASH FLOW</b>	<u>(514,250)</u>	<u>(3,098,750)</u>

**Note: The City will either use currently undedicated funds and /or issue certificates of obligation to fund Capital Expenditures**

**CITY OF HORSESHOE BAY**

**STREET IMPROVEMENTS CAPITAL PROJECT FUND  
PROPOSED BUDGET SUMMARY  
FISCAL YEAR 2015 - 2016**

BEGINNING FUND BALANCE	<u>-</u>
REVENUES:	
Interest From Investments	<u>250</u>
TOTAL REVENUES	<u>250</u>
 TOTAL FUNDS AVAILABLE	 <u>250</u>
 EXPENDITURES:	
Project Management	110,250
Capital Expenditures	<u>2,406,000</u>
TOTAL EXPENDITURES	<u>2,516,250</u>
 ENDING FUND BALANCE	 <u><u>(2,516,000)</u></u>

Note: The City will use currently undedicated funds to  
continue funding the street improvements project.

**CITY OF HORSESHOE BAY**

**STREET IMPROVEMENTS CAPITAL PROJECT FUND**

**PROPOSED BUDGET**

From 10/1/2015 To 9/30/2016

Account Code	Account Title	FY 2015 Projected Actuals	FY 2016 Proposed Budget
	<b>BEGINNING FUND BALANCE</b>	5,207,000	-
	<b>OPERATING REVENUE</b>		
9999	INTEREST INCOME		
40220	Interest on Investments	500	250
Total 9999	INTEREST INCOME	500	250
	<b>TOTAL OPERATING REVENUE</b>	5,207,500	250
	<b>OPERATING EXPENDITURES</b>		
9700	STREET IMPROVEMENTS		
50410	Salaries and Wages	83,000	85,250
50415	Employers FICA Expense	6,500	7,000
50420	Group Insurance Premiums	8,000	9,000
50430	Pension Plan I	4,250	4,000
50432	Pension Plan II	3,750	4,000
50765	Other Expense	250	500
50810	Communications	500	500
Total 9700	STREET IMPROVEMENTS EXPENDITURES	106,250	110,250
	<b>TOTAL OPERATING EXPENDITURES</b>	106,250	110,250
	<b>FY 2015 CAPITAL EXPENDITURES</b>	3,692,250	
	<b>FY 2016 CAPITAL EXPENDITURES</b>		
50961	Street Improvements - CONST.		2,056,000
50962	Street Improvements - ENG/SURVEY		50,000
50965	Seal Coat - North of 2147		300,000
	<b>TOTAL FY 2016 CAPITAL EXPENDITURES</b>		2,406,000
	<b>TOTAL EXPENDITURES</b>	3,798,500	2,516,250
	<b>REVENUE OVER EXPENDITURES</b>	1,409,000	(2,516,000)



**CITY OF HORSESHOE BAY**

**STREET IMPROVEMENTS CAPITAL PROJECT FUND  
PROPOSED CAPITAL EXPENDITURES  
FISCAL YEAR 2015 - 2016**

**STREET IMPROVEMENTS**

50961	Street Improvements - CONST.	2,056,000
50962	Street Improvements - ENG/SURVEY	50,000
50965	Seal Coat - North of 2147	300,000
		<u>2,406,000</u>

**TOTAL FY2016 CAPITAL EXPENDITURES**

2,406,000

**CITY OF HORSESHOE BAY**

**HORSESHOE CREEK TRAIL PARK CAPITAL PROJECT FUND  
PROPOSED BUDGET SUMMARY  
FISCAL YEAR 2015 - 2016**

BEGINNING FUND BALANCE	-
REVENUES:	
TP&W Trail Grant	110,250
Transfer In from General Fund	<u>27,750</u>
TOTAL REVENUES	<u>138,000</u>
 TOTAL FUNDS AVAILABLE	 <u>138,000</u>
 EXPENDITURES:	
Capital Expenditures	<u>138,000</u>
TOTAL EXPENDITURES	<u>138,000</u>
 ENDING FUND BALANCE	 <u><u>-</u></u>

# CITY OF HORSESHOE BAY

## HORSESHOE CREEK TRAIL PARK CAPITAL PROJECT FUND

### PROPOSED BUDGET

From 10/1/2015 To 9/30/2016

	FY 2015 Projected Actuals	FY 2016 Proposed Budget
<b>OPERATING REVENUE</b>		
TP&W Trail Grant	-	110,250
Transfer In From General Fund	-	27,750
<b>TOTAL OPERATING REVENUE</b>	-	138,000
<b>OPERATING EXPENDITURES</b>	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	-	-
<b>FY 2016 CAPITAL EXPENDITURES</b>		
Horseshoe Creek Trail Park - CONST.	-	138,000
Horseshoe Creek Trail Park - DESIGN	-	-
<b>TOTAL FY 2016 CAPITAL EXPENDITURES</b>	-	138,000
<b>TOTAL EXPENDITURES</b>	-	138,000
<b>REVENUE OVER EXPENDITURES</b>	-	-

**CITY OF HORSESHOE BAY**

**HORSESHOE CREEK TRAIL PARK CAPITAL PROJECT FUND  
PROPOSED CAPITAL EXPENDITURES  
FISCAL YEAR 2015 - 2016**

Horseshoe Creek Park Trail - CONST.	138,000
Horseshoe Creek Park Trail - DESIGN	-
	<hr/>
	138,000
	<hr/>
<b>TOTAL FY2016 CAPITAL EXPENDITURES</b>	<hr/>
	138,000
	<hr/>

**CITY OF HORSESHOE BAY**

**DEBT SERVICE FUND  
PROPOSED BUDGET SUMMARY  
FISCAL YEAR 2015 - 2016**

BEGINNING FUND BALANCE	250
REVENUES:	
Ad Valorem Taxes	472,250
Interest From Investments	150
Transfer In From General Fund	<u>252,250</u>
	724,650
 TOTAL FUNDS AVAILABLE	 <u>724,900</u>
 EXPENDITURES:	
Debt Service Interest - Series 2011	154,750
Debt Service Principal- Series 2011	270,000
Debt Service Interest - Series 2014	155,000
Debt Service Principal -Series 2014	145,000
 TOTAL EXPENDITURES	 <u>724,750</u>
 ENDING UNRESTRICTED FUND BALANCE	 <u><u>150</u></u>

# CITY OF HORSESHOE BAY

## DEBT SERVICE FUND

### PROPOSED BUDGET

From 10/1/2015 To 9/30/2016

Account Code	Account Title	FY 2015 Projected Actuals	FY 2016 Proposed Budget
<b>OPERATING REVENUE</b>			
	Beginning Fund Balance	5,100	250
40150	Property Tax Collected (I&S)	457,500	472,250
	<b>TOTAL TAX REVENUE</b>	462,600	472,500
9999	<b>INTEREST INCOME</b>		
40220	Interest on Investments	150	150
Total 9999	<b>INTEREST INCOME</b>	150	150
	Transfer In From Operating Reserve	257,750	
40195	Transfer In From General Fund		252,250
<b>TOTAL OPERATING REVENUE</b>		<b>720,500</b>	<b>724,900</b>
<b>OPERATING EXPENDITURES</b>			
50518	Debt Service Interest - Series 2011	160,000	154,750
50520	Debt Service Principal - Series 2011	265,000	270,000
50521	Debt Service Interest - Series 2014	180,250	155,000
50522	Debt Service Principal - Series 2014	115,000	145,000
Total 7000	<b>TOTAL DEBT SERVICE EXPENDITURES</b>	720,250	724,750
<b>TOTAL OPERATING EXPENDITURES</b>		<b>720,250</b>	<b>724,750</b>
<b>REVENUE OVER EXPENDITURES</b>		<b>250</b>	<b>150</b>